more and no less; you're entitled to get help with special problems; you have the right to appeal your case, even to court; and you can be relieved of penalties if you acted in good faith, even if you made an honest mistake. The IRS Commissioner is putting this declaration at the very front of the main publication that goes to every taxpayer the IRS contacts.

This legislation represents an important step in our ongoing efforts to improve the system from the point of view of the taxpayer. After all, they not only pay the bills, they are ultimately the bosses of this country, and they're entitled to be treated with respect and fairness. Our people work hard for what they have. Our goal is to let them know that their Government is working hard, too, to give them the best service it can and the fairest tax treatment it can.

It's an honor to sign the taxpayer bill of rights. And once again, I ask that we all join in giving these Members of Congress a round of applause for the work they did. Thank you. [Applause]

[At this point, the President signed the bill.]

Q. Mr. President, do you think taxpayers have not been treated with respect in this country?

The President. I think that we haven't done as good a job as we should have done, and I think that this bill will help us to do a better job. I think that the taxpayer bill of rights 8 years ago was an important step. And I think these 41 or so steps embodied in this bill will say to the American people, look, you're legally bound to pay the taxes you owe and collecting them is never going to be a perfect process, but we're going to bend over backwards to treat you fairly and treat you with respect. And I think that's a pretty good message. And I do think that there are too many Americans that have some example where they think that was not the case at sometime in the past. And we're just trying to get better at what we do, and this will help.

Welfare Reform

Q. Mr. President, we know you're waiting to see the final conference report on welfare reform, but can you tell us based on what

you know now about what the committee's done on legal immigrants, food stamps, and vouchers? Is this bill getting more signable, or is there still a chance you'll veto it?

The President. From what I understand, they've made some good progress today. And I've been, you know, meeting with President Mubarak so I haven't gotten a report in the last hour or so. But I understand they're making good progress. And I hope that they will—we just need to keep the kids in mind. We need to keep the children in mind. The children need to come out ahead. What we want for poor families, I'll say again, is what we want for middle class families and for upper income families. We want people to be able to succeed at raising their kids and at work. It's the biggest dilemma middle class people have in America today, how can they succeed at work and in raising their kids. And that's what we want for poor families.

So whatever system we adopt to reform welfare, the budgetary considerations in the nonwelfare items in the bill shouldn't swamp our objective of ultimately uplifting the children of the country. That's what we're working for. It's getting better, and I hope that we can work it out. I really do.

Note: The President spoke at 2:40 p.m. in the Roosevelt Room at the White House. In his remarks, he referred to former Representative James Jarrell (Jake) Pickle of Texas. H.R. 2337, approved July 30, was assigned Public Law No. 104–168.

Statement on the Settlement of Railroad Contract Disputes

July 30, 1996

These agreements represent a triumph of the collective bargaining process. I commend the parties for their hard work in reaching these settlements. I also commend our Presidential Emergency Boards for developing recommendations that helped to bring about these resolutions.

In the past 25 years, Congress has had to step in no fewer than 10 times to prevent national rail stoppages. Such stoppages can cost American businesses and consumers billions of dollars. The voluntary contract agreements achieved this year broke that pattern and represent a milestone for labor-management relations.

Letter to Members of Congress on Proposed Safe Drinking Water Legislation

July 30, 1996

Door	
Dear	<u> </u>

I urge the Congress to pass strong legislation that protects our nation's drinking water. Although the conferees have made considerable progress, it is imperative that I sign this legislation into law by August 1. If the House and Senate fail to act, \$725 million in federal funding will cease to be available for this important health and safety initiative.

All Americans have the right to know that their drinking water is safe. This legislation should solidify that right by strengthening health and safety standards in addition to protecting the public from significant threats to our drinking water. It is critical that the Congress approve legislation that provides both a reasonable framework to improve our nation's water supply in addition to the funding and flexibility necessary for communities to make these improvements a reality.

A compromise bill containing these priorities is clearly within reach. I hope that we seize this opportunity and pass this important piece of legislation.

Sincerely,

Bill

NOTE: Identical letters were sent to congressional conferees meeting on S. 1316.

Message to the House of Representatives Returning Without Approval the Teamwork for Employees and Managers Act of 1995

July 30, 1996

To the House of Representatives:

I am returning herewith without my approval, H.R. 743, the "Teamwork for Employees and Managers Act of 1995." This act would undermine crucial employee protections.

I strongly support workplace practices that promote cooperative labor-management relations. In order for the United States to remain globally competitive into the next century, employees must recognize their stake in their employer's business, employers must value their employees' labor, and each must work in partnership with the other. Cooperative efforts, by promoting mutual trust and respect, can encourage innovation, improve productivity, and enhance the efficiency and performance of American workplaces.

Current law provides for a wide variety of cooperative workplace efforts. It permits employers to work with employees in quality circles to improve quality, efficiency, and productivity. Current law also allows employers to delegate significant managerial responsibilities to employee work teams, sponsor brainstorming sessions, and solicit employee suggestions and criticisms. Today, 30,000 workplaces across the country have employee involvement plans. According to one recent survey, 96 percent of large employers already have established such programs.

I strongly support further labor-management cooperation within the broad parameters allowed under current law. To the extent that recent National Labor Relations Board (NLRB) decisions have created uncertainty as to the scope of permissible cooperation, the NLRB, in the exercise of its independent authority, should provide guidance to clarify the broad legal boundaries of labor-management teamwork. The Congress rejected a more narrowly defined proposal designed to accomplish that objective.

Instead, this legislation, rather than promoting genuine teamwork, would undermine the system of collective bargaining that has served this country so well for many decades. It would do this by allowing employers to establish company unions where no union currently exists and permitting company-dominated unions where employees are in the process of determining whether to be represented by a union. Rather than encouraging true workplace cooperation, this bill would abolish protections that ensure independent and democratic representation in the workplace.

True cooperative efforts must be based on true partnerships. A context of mutual trust